



I. STATE / JURISDICTION / U.S. TERRITORY INFORMATION

Please indicate the state / jurisdiction / U.S. territory for which you are reporting:

State / Jurisdiction / U.S. Territory: Louisiana

II. TAX EXEMPTION OFFERINGS

Please indicate which of the following tax exemptions your state / jurisdiction / U.S. territory provides to government customers with centrally billed accounts and/or individually billed accounts as described below. Please also use this section to provide a description of the applicable tax exemptions, pertinent statutes, regulations, court rulings, etc. that pertain to the type of tax exemption.

Centrally Billed Accounts (CBAs) are charge card accounts paid directly by the government to the issuing bank. Individually Billed Accounts (IBAs) are charge card accounts paid directly by the cardholder to the issuing bank, but cardholders are reimbursed by the government, as official government expenses.

Louisiana will accept a centrally billed federal credit card as verification of exempt status with documentation as stated in Louisiana Revenue Ruling No. 07-008 (<http://www.revenue.louisiana.gov/forms/lawspolicies/RR07008.pdf>). Individually billed credit cards do not sufficiently document exempt status of transaction. A properly executed Louisiana exemption certificate will be accepted in lieu of a centrally billed federal credit card in certain transactions.

Louisiana's policies regarding the GSA SmartPay 2 program will be updated on the Department's website after the new program becomes effective November 30, 2008.

Tax Exemption Offerings (Please check all that apply)		Additional Information (Description, pertinent statutes, regulations, etc.)
Sales Tax	<input checked="" type="checkbox"/> Centrally Billed Accounts (CBAs)	Federal agency must be cardholder. Applies only to state taxes. For additional information, see Revenue Ruling at this link: http://www.revenue.louisiana.gov/sections/lawspolicies/pd.aspx?category=SL
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	
Lodging Tax	<input checked="" type="checkbox"/> Centrally Billed Accounts (CBAs)	Federal agency must be cardholder. Applies only to state taxes. For additional information, see Revenue Ruling at this link: http://www.revenue.louisiana.gov/sections/lawspolicies/pd.aspx?category=SL
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	
Hotel Occupancy Tax	<input type="checkbox"/> Centrally Billed Accounts (CBAs)	This tax is administered by local taxing authorities.
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	This tax is administered by local taxing authorities.
Public Accommodation Tax	<input type="checkbox"/> Centrally Billed Accounts (CBAs)	Not applicable.
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	Not applicable.
Tourism Tax	<input checked="" type="checkbox"/> Centrally Billed Accounts (CBAs)	Included in state sales tax rate. Federal agency must be cardholder. Applies only to state taxes. For additional information, see Revenue Ruling at this link: http://www.revenue.louisiana.gov/sections/lawspolicies/pd.aspx?category=SL
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	
Fleet Tax	<input checked="" type="checkbox"/> Gasoline <input checked="" type="checkbox"/> Diesel Fuel <input checked="" type="checkbox"/> Alternative Fuel	Must be purchased by federal agency in lots of 6,000 gallons for off-road use. For additional information, see Louisiana Revised Statute 47:818.14(A)(1) and (2).
	<input checked="" type="checkbox"/> Maintenance	Federal agency must be cardholder. Applies only to state taxes. For additional information, see Revenue Ruling at this link: http://www.revenue.louisiana.gov/sections/lawspolicies/pd.aspx?category=SL
Other Tax	<input type="checkbox"/> Other: please specify _____ <input type="checkbox"/> CBA <input type="checkbox"/> IBA	

III. TAX EXEMPTION FORMS

As indicated in GSA's letter, we request that the GSA SmartPay® 2 cards' design and structure suffice for tax exemption certification. If this is not possible, please indicate if your state / jurisdiction / U.S. territory requires government customers to complete any documentation in order to receive a tax exemption. Also, please indicate the website address for accessing any required forms; you may also provide the form via an email attachment.

Tax Exempt Documentation	Website Address or Hyperlink:
1 Copy of federal employee's written travel orders certifying that the	http://www.revenue.louisiana.gov/forms/taxforms/1376(2_98)F.pdf

	government employer will reimburse the actual lodging expenses incurred and employee ID card. Applies only to state taxes. May also use properly executed state exemption certificate and employee ID card.	
2	For purchases of tangible personal property, a properly completed Louisiana form R-1356 can be used in absence of centrally billed account card.	http://www.revenue.louisiana.gov/forms/taxforms/1356(7 0 7)F.pdf
3		

IV. TAX RECOVERY PROCEDURES

Please indicate the procedures that government customers should follow in the event that taxes are charged to official government transactions in error.

Tax Recovery Procedures:

In the event of tax charged in error to the federal government, the federal agency billed should supply the vendor with a copy of their centrally billed account credit card or an executed Louisiana state exemption form and request state tax be removed from the invoice.

V. CONTACT INFORMATION

Please indicate the point-of-contact for follow-up questions related to your tax exemption policies.

Last Name, First Name:	Parker, Peggy
Name of Agency:	Louisiana Department of Revenue
Office Address (Line 1):	P.O. Box 3193
Office Address (Line 2):	
City, State Zip:	Baton Rouge, LA 70821-3193
Phone Number:	225-219-2690
Fax Number:	225-219-2692
Email Address:	Peggy.parker@la.gov

Thank you for your assistance in this important matter!

GSA SmartPay® 2 Card Numbering Systems

GSA SmartPay® 2 cards will be **effective on November 30, 2008** (except in a few cases, which will be effective earlier), and will have specific account number prefixes, as seen in the chart below. GSA SmartPay® 2 cards are provided by three banks: Citibank, JPMorgan Chase, and US Bank. The GSA SmartPay® program provides four business lines: Purchase, Travel, Fleet, and Integrated (includes fleet, travel and/or purchase functionality and offers a single card for all purchases). These cards/accounts can be Centrally Billed Accounts (CBAs) or Individually Billed Accounts (IBAs). Below is a detailed description of each card type and numbering system that GSA Smartpay® 2 provides.

Centrally Billed Accounts (CBAs) are charge card accounts in which **all** charges are billed directly to the federal government and paid directly by the federal government to the issuing bank.

- **Purchase:** All federal government Purchase cards are centrally billed.
- **Fleet:** All federal government Fleet cards are centrally billed.
- **Travel:** Federal government Travel cards/accounts may be centrally billed **or** individually billed.
- **Integrated:**
 - All Fleet and Purchase type transactions on an integrated card are centrally billed.
 - Travel functionality on an integrated card may be centrally billed **or** individually billed.

Individually Billed Accounts (IBAs) are charge card accounts in which charges are paid directly by the cardholder/federal employee to the issuing bank; the federal employee is then reimbursed by the government.

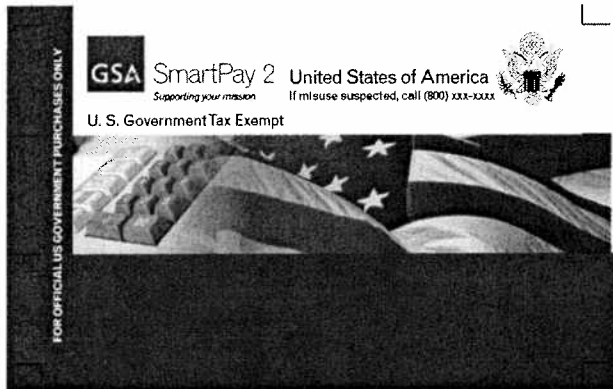
- **Travel:** Federal government Travel cards may be centrally billed **or** individually billed.
- **Integrated:** Travel functionality on an Integrated card may be centrally billed **or** individually billed.

	Purchase	Travel		Fleet	Debit/Prepaid
Prefix (1 st four digits)	5568 – MasterCard	5568 – MasterCard		5565 – MasterCard	5564 – MasterCard
	5565 – MasterCard	5565 – MasterCard		5568 – MasterCard	5568 – MasterCard
	4716 – Visa	4486 – Visa		8699 – Voyager	5565 – MasterCard
	4614 – Visa	4614 – Visa			4614 – Visa
	4486 – Visa				
6 th digit*	N/A	0	CBA	N/A	N/A
		1	IBA		
		2 – 4	IBA		
		5	Reserved		
		6 – 9	CBA		

In addition to the chart provided above, please note the following information:

- **Only the Travel card** uses the 6th digit to identify whether the account is a Centrally Billed Account (CBA) or an Individually Billed Account (IBA).
- **The numbering structure for Integrated Cards** to differentiate between centrally and/or individually billed transactions will be specific to each agency/organization using the Integrated card. This information will be provided on the GSA SmartPay® website (www.gsa.gov/gsmartpay) as it becomes available.

GSA SmartPay® 2 Card Designs



Purchase



Travel



Fleet



Integrated